

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 278, Page 1

August 2007

ITEMS TO REMEMBER

SEPTEMBER

- September 3: Legal Holiday - Labor Day (IC 1-1-9-1)
- September 10: Last day for the first publication of township budgets (10 days prior to the public hearing). IC 6-1.1-17-3.
- September 17: Last date for second publication of township budgets (3 days before the public hearing). (IC 5-3-1-2)
- September 19: Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12) (See IC 6-1.1-18.5-16 concerning shortfall appeals.)
- September 20: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)
- September 22: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 22nd or on the first business day after September 22nd if September 22nd is not a business day. See Public Law 224, 2007 concerning County Board of Tax and Capital Projects Review Boards.
- September 30: Last date for meeting of township boards to make appropriations for 2008 and to fix tax levies. (IC 6-1.1-17-5)
- NOTE: The Township Board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget using Township Form 17.
- September: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)
- NOTE: Please contact the Indiana Department of Revenue for State withholding requirements.

OCTOBER

- October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city and county, and in a county containing a second class city. (IC 6-1.1-17-9). See Public Law 224, 2007 concerning County Board of Tax and Capital Projects Review Boards.

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ITEMS TO REMEMBER

(Continued)

- October 8: Legal Holiday - Columbus Day (IC 1-1-9-1)
- October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.
- October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.
- October: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)
- NOTE: Please contact the Indiana Department of Revenue for State withholding requirements.

NOVEMBER

- November 6: Legal Holiday – Election Day (IC 1-1-9-1)
- November 11: Legal Holiday – Veterans' Day (IC 1-1-9-1)
- November 22: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)
- November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)
- November: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)
- NOTE: Please contact the Indiana Department of Revenue for State withholding requirements.

SUPPLEMENTAL DISTRIBUTIONS OF CAGIT AND COIT

Supplemental distributions of CAGIT money should be deposited in accordance with IC 6-3.5-1.1-21.1 which states in part (d) ". . . The civil taxing units receiving the money shall deposit the money in the civil taxing unit's rainy day fund.

Supplemental distributions of COIT money should be deposited in accordance with IC 6-3.5-6-17.3 which states in part (b) "A supplemental distribution described in subsection (a) must be: (1) made in January of the ensuing calendar year; and (2) allocated in the same manner as certified distributions for deposit in a civil unit's rainy day fund established under IC 36-1-8-5.1."

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STATE BOARD OF ACCOUNTS CALLED MEETING

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 12th through November 14, 2007 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Wednesday, November 14, 2007. Please make plans to attend the meeting and the Township Convention.

Please note Wednesday November 14, 2007. The Indiana Township Association has requested we conduct the State Board of Accounts meeting on Wednesday, November 14, 2007.

Also, please note the location. The Indiana Township Association will again provide for arrangements of the meeting location at the Hyatt Hotel, downtown.

We have allowed individuals to pick up Annual Report packages for other townships at prior meetings. The packet also includes the revised pages for the Accounting and Uniform Compliance Guidelines Manual for Townships and the November 2007 Township Bulletin and Uniform Compliance Guidelines. However, several situations have arisen resulting in the townships for whom the packages were picked up not receiving the information. Therefore, a letter such as the following will be required for anyone to pick up your packet at the November 2007 meeting. All other packages will be mailed to the address we currently have on file for each township by the middle of December. The packet also includes a large envelope with the U.S. Bureau of the Census return address. **Please do not throw away.** Please mail the completed Annual Report in the envelope provided to the U.S. Bureau of the Census.

To: State Board of Accounts

From: _____ Township, _____ County

Re: 2007 Annual Report Package

Date: _____, 2007

Dear Sirs:

_____ has my permission to pick up the 2008 Annual Report package for me at the annual meeting for Township Trustees.

Township Trustee

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ASSESSING EXPENSES

The bond premium on the official bond of the township assessor should be paid from county funds and not from township funds.

IC 5-4-1-18 states in part (a)" . . . the following . . . county, or township officers and employees shall file an individual surety bond: . . . (4) Township trustees and assessors. . . " We are not aware of any statutory requirements for a deputy assessor to execute a bond: however, such a bond may be required by the elected township assessor. When so required, such bond must be recorded in the office of the county recorder.

IC 6-1.1-3-5 states: "Before the assessment date of each year, the county auditor shall deliver to each township assessor the proper assessment books and necessary blanks for the listing and assessment of personal property."